

By: Bucy

H.J.R. No. 79

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to provide for an exemption from ad valorem taxation of all or part  
3 of the market value of the residence homestead of the surviving  
4 spouse of a member of the armed services of the United States who is  
5 killed or fatally injured in an incident directly related to the  
6 member's military service while serving on active duty.

7 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

8 SECTION 1. Section 1-b(m), Article VIII, Texas  
9 Constitution, is amended to read as follows:

10 (m) The legislature by general law may provide that the  
11 surviving spouse of a member of the armed services of the United  
12 States who is killed or fatally injured in an incident directly  
13 related to the member's military service while serving on active  
14 duty [~~in action~~] is entitled to an exemption from ad valorem  
15 taxation of all or part of the market value of the surviving  
16 spouse's residence homestead if the surviving spouse has not  
17 remarried since the death of the member of the armed services.

18 SECTION 2. The following temporary provision is added to  
19 the Texas Constitution:

20 TEMPORARY PROVISION. (a) This temporary provision applies  
21 to the constitutional amendment proposed by the 87th Legislature,  
22 Regular Session, 2021, authorizing the legislature to provide for  
23 an exemption from ad valorem taxation of all or part of the market  
24 value of the residence homestead of the surviving spouse of a member

1 of the armed services of the United States who is killed or fatally  
2 injured in an incident directly related to the member's military  
3 service while serving on active duty.

4 (b) The amendment to Section 1-b(m), Article VIII, of this  
5 constitution takes effect January 1, 2022, and applies only to a tax  
6 year beginning on or after that date.

7 (c) This temporary provision expires January 1, 2023.

8 SECTION 3. This proposed constitutional amendment shall be  
9 submitted to the voters at an election to be held November 2, 2021.  
10 The ballot shall be printed to permit voting for or against the  
11 proposition: "The constitutional amendment authorizing the  
12 legislature to provide for an exemption from ad valorem taxation of  
13 all or part of the market value of the residence homestead of the  
14 surviving spouse of a member of the armed services of the United  
15 States who is killed or fatally injured in an incident directly  
16 related to the member's military service while serving on active  
17 duty."